

ANNE ARUNDEL COUNTY

applicable tax rate. To qualify for said tax credit, an applicant (I) shall have attained the age of sixty-five (65) years by the July 1 which is the first day of the taxable year for which the credit is sought, [[(ii) must receive benefits from the United States Civil Service Commission, of the Railroad Retirement Act,]] or [[(iii)]] (ii) [he] must receive disability benefits as a result of a finding of permanent and total disability under The Social Security Act, THE UNITED STATES CIVIL SERVICE COMMISSION OR THE RAILROAD RETIREMENT ACT[[; provided; however, that the combined gross income]] PROVIDED; HOWEVER, THAT THE COMBINED GROSS INCOME [[as defined in section 12F (b) of article 81 of the Annotated Code of Maryland, as enacted by chapter 110 of the 1970 Laws of Maryland) of said applicant shall not be in excess of seven thousand five hundred dollars (\$7,500.00) for the calendar year immediately preceding the fiscal year application.]] OF SAID APPLICANT SHALL NOT BE IN EXCESS OF SEVEN THOUSAND FIVE HUNDRED DOLLARS (\$7,500.00) FOR THE CALENDAR YEAR IMMEDIATELY PRECEDING THE FISCAL YEAR APPLICATION. [[If an applicant received benefits from more than one of the above enumerated sources, only one source may be included in the computation of gross income.]] In accordance with the provisions of section 49C of article 81 of the Annotated Code of Maryland (1969 Replacement Volume), an applicant may apply for said tax credit at any time up to September 1 of the taxable year.

FOR PURPOSES OF THIS SECTION, THE FOLLOWING TERMS SHALL BE DEFINED AS HEREINAFTER SET FORTH:

(1) "GROSS INCOME" MEANS TOTAL GROSS INCOME FROM ALL SOURCES, INCLUDING BUT NOT LIMITED TO GIFTS, AND WHETHER OR NOT INCLUDED IN THE DEFINITIONS OF GROSS INCOME FOR FEDERAL OR STATE INCOME TAX PURPOSES, BUT "GROSS INCOME" DOES NOT INCLUDE THE AMOUNT OF OLD AGE, SURVIVORS, DISABILITY BENEFITS RECEIVED UNDER THE SOCIAL SECURITY ACT, AS AMENDED, UNDER THE RAILROAD RETIREMENT ACT, AS AMENDED, OR DISABILITY BENEFITS RECEIVED FROM THE UNITED STATES CIVIL SERVICE COMMISSION, OR [[NOT MORE THAN]] THREE THOUSAND SIX HUNDRED EIGHTY DOLLARS (\$3,680.00) OF ANY NORMAL RETIREMENT BENEFITS RECEIVED FROM THE UNITED STATES CIVIL SERVICE COMMISSION.

(2) "COMBINED GROSS INCOME" MEANS THE COMBINED GROSS INCOME OF ALL HOMEOWNERS, IF MORE THAN ONE, AND ALL PERSONS ACTUALLY RESIDING IN THE SAME DWELLING EXCEPT PERSONS WHOSE CONTRIBUTIONS, REASONABLY APPORTIONABLE TOWARDS THE COST OF UPKEEP, MAINTENANCE AND REPAIR OF THE DWELLING, ARE IN THE FORM OF FIXED RENTAL CHARGES.

SECTION 2. AND BE IT FURTHER ENACTED, That this Ordinance shall take effect forty-five (45) days from the date it becomes law.